BOE-262-AH (P1) REV. 08 (05-14) ASSR-139 (REV. 8-14)

## **CHURCH EXEMPTION**

## PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP

This claim is filed for fiscal year 20\_\_\_\_ - 20\_\_\_. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address)



Valuing People and Property

COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR 500 WEST TEMPLE STREET ROOM 227

LOS ANGELES, CA 90012-2770 • Telephone 213.974.3481

Email: exempt@assessor.lacounty.gov

Website: assessor.lacounty.gov

Si desea ayuda en Español, llame al número 213.974.3211

		FOR ASSESSORS USE ONLY									
230 141	SUB TYPE	FORM KEY	DIV	ISION INI	DEX		MAPBOC	K- PAGE	- PARCE	_	
PP KEY 840 EXM KEY	TRANSACTION CONTROL RECORD  141 ORIGIN NUMBER OF TXN BATCH NUMBER									)	
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141 CORR. KEY 840	855 ORIGIN KEY	1	2ND.							•	
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RECORDING DATE			SEQ. NO.				SUB BILL NO.				

Legal Name (LD)\_ To receive the full exemption, this claim must be filed with the Assessor by February 15. NAME OF CHURCH, ORGANIZATION, ETC. WEBSITE ADDRESS (IF ANY) MAILING ADDRESS (NUMBER AND STREET/P. O. BOX) CITY, STATE, ZIP CODE ADDRESS OF PROPERTY (NUMBER AND STREET) ASSESSOR'S PARCEL NUMBER CITY, COUNTY, ZIP CODE DATE PROPERTY WAS FIRST USED BY CLAIMANT 1. Owner and operator: (check applicable boxes) Claimant is: Owner and operator ☐ Owner only ☐ Operator only and claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property 2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction? Yes No 3. Is the land claimed as exempt required for the convenient use of these buildings? ☐ Yes ☐ No 4. Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes? Yes No Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members. 5. List all uses of the property: 6. a. Is an elementary school and/or secondary school being operated at this location? b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)? ☐ Yes ☐ No Note: If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the

Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant

may wish instead to annually file by February 15 for the Welfare Exemption.

7. Is the real property listed on this clair						
☐ Yes ☐ No If NO, state the nan OWNER NAME	ne and address of owner:					
2111211111111						
MAILING ADDRESS (NUMBER AND STREE	ET/P. O. BOX)		CITY, STATE	, ZIP CODE		
Note: The benefit of a property tax that the church exemption is take payments, or a refund of such payn one-twelfth of the property taxes not  9. Are bingo games being operated on each year for the property, or portion  Yes No  10. Is any portion of this property being  Yes No  Note: Living quarters are not eligib Exemption. Contact the Assessor.  11. Is any portion of this property vacan  Yes No If YES, describe to	gregation of the church, religious (ES, the property, or portion there exemption must inure to the en into account in fixing the trents, if paid, for each month of paid during such fiscal year by rethis property? If YES, a claim for of the property so used, to be exused for living quarters for any part of the Church or Religious and the trents of the church or Religious and portion:	eof, so used is not elichurch; if the lease erms of agreement foccupancy (or use) eason of the Church I or the Welfare Exemption of the Church I oerson? If YES, describer the management of the Church I oerson? If YES, describer of the management of the management of the least o	gible for exector rental agone, the church, or portion Exemption. The cite that portion is the cite that portion quarter five gibe that portion guarter five gibes and the cite that portion guarter five gibes and the cite f	emption.  greement does not specifically provide the shall receive a reduction in rental thereof, during the fiscal year equal to a filed with the Assessor by February 15		
If property is leased to another churc CHURCH NAME	h, provide the name and mailing	address:				
MAILING ADDRESS (NUMBER AND STREE	ET/P. O. BOX)		CITY, STATE, ZIP CODE			
Note: Property used by others (excepthe user/operator both file a claim for			nption. It ma	y be exempt if the claimant (owner) and		
<ul><li>13. Has there been any change in the since 12:01 a.m., January 1 last yea</li><li>Yes No If YES, describe:</li></ul>		truction commenced	and/or com	pleted on this property		
	ne and address of the owner and	the type, make, mod	el, and seria	al number of the property. If the property property (attach schedule as necessary):		
Whom should	d we contact during normal b	ousiness hours for	additional	information?		
NAME				TITLE		
DAYTIME TELEPHONE	EMAIL ADDRESS					
( )	CEDTIE	ICATION				
		of California that the		nd all information hereon, including any valued to the knowledge and belief.		
SIGNATURE OF PERSON MAKING CLAIM		<u> </u>		TITLE		
NAME OF PERSON MAKING CLAIM				DATE		